

Data Requirements, Compliancy, Deadlines & Uses

Mandate	Authority	Responsible Party	Filing Deadline	Major Reasons for Non-Compliance	Data Use
Submit, in an approved electronic format, all sales disclosure data annually to the DLGF.	IC 6-1.1-5.5-3 50 IAC 21-9-1(a)	County Assessor	March 1	The file will not contain all records expected; or parcel numbers do not match to actual parcels in the real property data. Records are often missing “critical” data such as sales prices, buyer/seller names, or valid taxing districts.	To complete annual adjustments, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3; -6.
Submit to the DLGF, in an approved electronic format, a file containing the tax duplicate information for all real and personal property returns.	IC 36-2-9-20	County Auditor	March 1	Often times, details do not agree with the abstract information, notably in the areas of credits, deductions, and exemptions, counties often use invalid tax districts, there is no key provided to link tax and assessor data, and deduction amounts fall outside of the allowable ranges.	Used to determine how much property tax was actually billed, and to provide a county wide snapshot of property tax billing.
Submit a statement to the DLGF certifying the Net Assessed Valuation of the County.	IC 6-1.1-17-1	County Auditor	August 1	Usually the submitted data is in compliance with law, but it is rarely submitted before Aug 1.	This data is used in the certification of the county’s proposed budgets, rates and levies.
Submit to the DLGF the duplicate copies of all approved exemption applications.	IC 6-1.1-11-8(a)	County Auditor	August 1	Generally, submitted data is in compliance with the law.	Data is used for the exemption audit report and to provide exemption data to the Indiana General Assembly.

Submit, in an approved electronic format, all parcel characteristics, parcel assessments, the personal property return characteristics, and assessments annually to the DLGF.	<p>IC 6-1.1-4-25(b) 50 IAC 21-9-1(b)</p> <p>IC 4-10-13-5 requires the DLGF to publish an annual report containing the information provided by the local officials.</p>	County Assessor	October 1 (Data cannot be submitted until values are certified by the assessor to the auditor on July 1).	<p><i>Real Property:</i> because a unit is using invalid tax district numbers or class codes. In addition, files often do not add up and details in files are not in agreement with the abstract information.</p> <p><i>Personal Property:</i> there exists a lack of pool data or an inability to associate pool data with summary data.</p>	To complete periodic field surveys and audits, conduct test checks of property valuations, complete coefficient of dispersion studies, and conduct a sales assessment ratio study.
Submit a Form 15 to the DLGF (Form 15 shows the assessed valuation of the different personal property classifications in a particular county.)	IC 6-1.1-3-18	County Assessor	October 31	Generally, submitted data is in compliance with the law.	Summary of the assessed valuation of all personal property. The data is generally used for policy decisions and analysis of personal property.
Establish and maintain a state-wide parcel index numbering system pursuant to 50 IAC 23-8-1.	50 IAC 23-8-1	County Officials	December 31, 2006	Counties are behind in converting parcel numbering system to state-wide system required under 50 IAC 23-8-1	To provide a uniform statewide database of parcel records. In addition, this system will provide a specific map for each parcel.

